MAR 2 6 2007

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DATE: March 26, 2007

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TO:

Mail Stop Amendment, USPTO

FAX NO:

571-273-8300

ATTN: Examiner Jason R. Kurr

GROUP ART UNIT: 2615

FROM: Gordon Freedman

FAX NO.:

613-274-7414

RE:

United States Patent Application No. 10/647,320

Filed:

August 26, 2003

Title:

Bit Rate Reduction in Audio Encoders by Exploiting

Inharmonicity Effects and Auditory Temporal Masking

Applicant:

Her Majesty in Right of Canada as represented by

the Minister of Industry

Inventors:

Najaf-Zadeh et al.

Our Ref:

18-47 US

CERTIFICATION OF FACSIMILE TRANSMISSION UNDER 37 CFR 1.8

I hereby certify that an Amendment dated March 26, 2007 in response to the Office Action mailed February 23, 2007 is being transmitted to the United States Patent and Trademark Office on the date shown below.

Shirley Wise

March 26, 2007

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of: Najaf-Zadeh

Our File No:

18-47 US

Application No:

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Art Unit:

2615

Filing Date:

August 26, 2003

Conf. No:

2019

Examiner:

Kurr, Jason R.

Title:

Bit Rate Reduction in Audio Encoders by Exploiting Inharmonicity

Effects and Auditory Temporal Masking

March 26, 2007

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

This is in response to the Office Action mailed February 23, 2007. Would the Office kindly amend the application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.